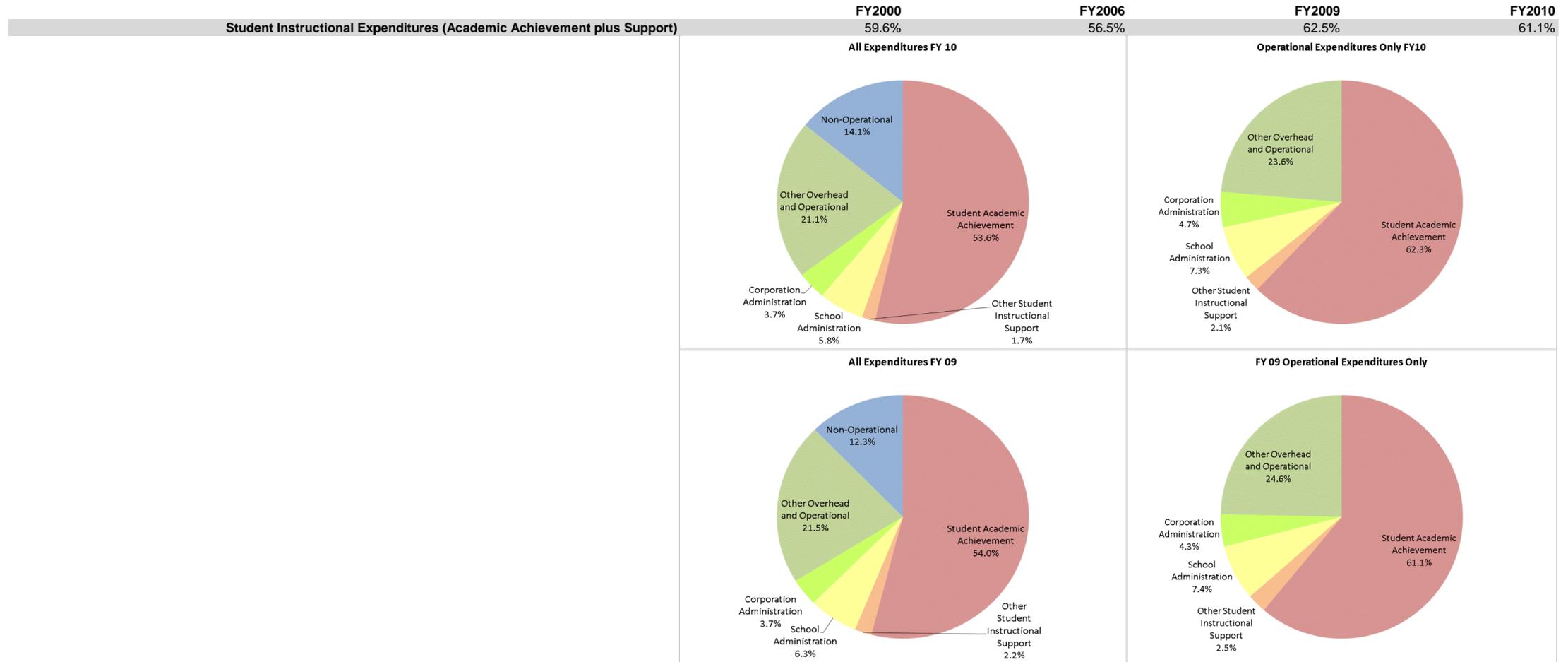


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Shoals Community School Corp (5520)**

Shoals Community School Corp (5520)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,107,672	53.9%	\$3,551,279	49.1%	\$3,890,539	54.0%	\$4,445,889	53.6%
Student Instructional Support	\$332,187	5.8%	\$535,832	7.4%	\$612,323	8.5%	\$623,423	7.5%
Overhead and Operational	\$1,300,846	22.5%	\$1,633,149	22.6%	\$1,809,161	25.1%	\$2,058,830	24.8%
Nonoperational	\$1,029,209	17.8%	\$1,508,155	20.9%	\$887,163	12.3%	\$1,171,558	14.1%
<b>Grand Total</b>	<b>\$5,769,914</b>		<b>\$7,228,415</b>		<b>\$7,199,187</b>		<b>\$8,299,700</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Shoals Community School Corp (5520)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,943	\$198,007	\$183,391		> 500%	-7%
	11100 Regular Programs; Elementary	\$952,222	\$1,105,163	\$1,319,083	\$1,427,492	50%	29%	8%
	11200 Regular Programs; Middle/Junior High	\$156,193	\$248,374	\$13,875	\$28,684	-82%	-88%	107%
	11300 Regular Programs; High School	\$603,061	\$608,749	\$1,316,606	\$1,463,419	143%	140%	11%
	11450 Vocational Education; Consumer and Homemaking	\$659	\$945	\$1,106	\$1,164	77%	23%	5%
	11520 Vocational Education; Area School Participation	\$101,976	\$27,901	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$13,462	\$10,925	\$20,975	\$30,265	125%	177%	44%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$30,352	\$31,591			4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$38,180	\$47,037	\$55,449	\$52,185	37%	11%	-6%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$75,818	\$116,592	\$265,076	\$286,041	277%	145%	8%
	12350 Physical Impairment; Homebound	\$0	\$0	\$116	\$139			20%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,668	\$21,133	\$21,046		> 500%	0%
	12510 Culturally Different; Communication Disorders	\$26,549	\$53,038	\$57,287	\$58,085	119%	10%	1%
	12610 Learning Disability	\$0	\$10,702	\$20,494	\$71,561		> 500%	249%
	12710 Equal Opportunity At Risk	\$99,180	\$4,268	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$32,484	\$29,932	\$25,027	\$40,234	24%	34%	61%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,780	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$5,461	\$0	\$6,415		17%	
	14300 Summer School Programs; High School	\$14,906	\$6,957	\$0	\$3,829	-74%	-45%	
	16200 Preventive Remediation	\$52,404	\$17,185	\$63,631	\$5,176	-90%	-70%	-92%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$47,577	\$50,016			5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$53,126	\$63,608	\$70,077	\$68,459	29%	8%	-2%
	22110 Improvement of Instruction; Service Area Direction	\$39,150	\$22,194	\$5,410	\$20,510	-48%	-8%	279%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,284	\$500	\$7,446	\$168	-96%	-66%	-98%
	22130 Improvement of Instruction; Instructional Staff Training	\$847	\$2,975	\$13,504	\$11,583	> 500%	289%	-14%
	22220 Library/Media Services; School Library	\$95,346	\$62,595	\$85,359	\$91,045	-5%	45%	7%
	22230 Library/Media Services; Audiovisual	\$0	\$273	\$492	\$0		-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$60,253	\$32,094	\$48,898	\$54,813	-9%	71%	12%
	22360 Instruction, Related Technology; Network Support	\$0	\$27,316	\$130,089	\$292,408		> 500%	125%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$61,321			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$17,975	\$18,255			2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$47,612	\$43,546	\$48,428	\$56,089	18%	29%	16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$107	\$341	\$195	\$46	-57%	-86%	-76%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$14,925	\$21,312	\$6,871	\$10,461	-30%	-51%	52%
	26497 2007 Account Code - Teachers Retirement Fund	\$97,790	\$185,621	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$2,585,316</b>	<b>\$2,778,215</b>	<b>\$3,890,539</b>	<b>\$4,445,889</b>	<b>72%</b>	<b>60%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$9,007	\$6,625	\$1,345		-85%	-80%
	21220 Guidance Services; Counseling Services	\$32,923	\$69,976	\$85,403	\$70,878	115%	1%	-17%
	21290 Guidance Services; Other Guidance Services	\$145	\$13,559	\$25,835	\$30,372	> 500%	124%	18%
	21340 Health Services; Nurse Services	\$22,542	\$26,060	\$37,863	\$39,327	74%	51%	4%
	24100 Office of The Principal	\$209,573	\$291,810	\$456,597	\$481,501	130%	65%	5%
<b>Student Instructional Support Total</b>		<b>\$265,183</b>	<b>\$410,411</b>	<b>\$612,323</b>	<b>\$623,423</b>	<b>135%</b>	<b>52%</b>	<b>2%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,104	\$12,126	\$15,015	\$11,211	11%	-8%	-25%
	23150 Board of Education; Legal Services	\$3,926	\$3,673	\$16,300	\$1,208	-69%	-67%	-93%
	23160 Board of Education; Promotion Expenses	\$938	\$451	\$1,157	\$900	-4%	100%	-22%
	23190 Board of Education; Other Governing Body Services	\$3,866	\$3,400	\$5,400	\$3,400	-12%	0%	-37%
	23210 Executive Administration; Office of The Superintendent	\$138,708	\$160,802	\$223,926	\$265,422	91%	65%	19%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$1,521	\$0	\$0		-100%	
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$514	\$822			60%
	25191 Other Fiscal Services; Refund of Revenue	\$101	\$1,781	\$10	\$25,928	> 500%	> 500%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$110	\$713			> 500%
	25750 Personnel Services; Health Services	\$2,226	\$0	\$1,241	\$0	-100%		-100%
	25890 Other Technology Services	\$0	\$0	\$0	\$600			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$311,191	\$459,252	\$608,723	\$650,041	109%	42%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,390	\$36,862	\$11,893	\$16,302	94%	-56%	37%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$63,536	\$31,677	\$33,237	\$16,152	-75%	-49%	-51%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$50	\$885	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$29,562	\$0	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Shoals Community School Corp (5520)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,916	\$3,905	\$2,871	\$3,298	13%	-16%	15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$27,519	\$27,259	\$30,944	\$33,857	23%	24%	9%
	27010 Student Transportation; Service Area Direction	\$51,749	\$36,960	\$40,977	\$47,358	-8%	28%	16%
	27100 Student Transportation; Vehicle Operation	\$9,911	\$22,739	\$33,187	\$39,493	298%	74%	19%
	27200 Student Transportation; Monitoring Services	\$8,650	\$9,614	\$3,248	\$2,568	-70%	-73%	-21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,934	\$18,250	\$29,530	\$35,928	201%	97%	22%
	27400 Student Transportation; Purchase of School Buses	\$46,358	\$0	\$0	\$148,251	220%		
	27500 Student Transportation; Insurance on Buses	\$2,323	\$0	\$5,230	\$7,271	213%		39%
	27700 Student Transportation; Contracted Transportation Services	\$328,509	\$411,309	\$485,163	\$479,833	46%	17%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$1,365	\$950	\$1,505	\$1,074	-21%	13%	-29%
	27910 Student Transportation; Bus Driver Training	\$0	\$472	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$94,513	\$137,719	\$151,964	\$162,855	72%	18%	7%
	31400 Food Services Operations; Food Purchases	\$74,266	\$83,456	\$100,596	\$98,623	33%	18%	-2%
	31900 Other Food Services	\$7,016	\$8,205	\$6,429	\$5,723	-18%	-30%	-11%
<b>Overhead and Operational Total</b>		<b>\$1,210,064</b>	<b>\$1,502,828</b>	<b>\$1,809,161</b>	<b>\$2,058,830</b>	<b>70%</b>	<b>37%</b>	<b>14%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$3,069	\$1,632	\$5,840	\$2,037	-34%	25%	-65%
	33200 Community Recreation	\$6,000	\$5,499	\$5,607	\$5,448	-9%	-1%	-3%
	33400 Athletic Coaches	\$50,330	\$66,572	\$78,942	\$78,561	56%	18%	0%
	33910 High School Band Uniforms	\$0	\$14,592	\$0	\$0		-100%	
	33990 Other Community Services; Other	\$1,720	\$1,567	\$1,787	\$1,691	-2%	8%	-5%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$98	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,757	\$538,510	\$0	\$20,316	73%	-96%	
	45100 Building Acquisition, Construction and Improvements	\$275,087	\$20,853	\$66,956	\$280,394	2%	> 500%	319%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,374	\$7,690	\$9,487		-42%	23%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,351	\$20,955	\$20,604	\$21,443	-12%	2%	4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$243,109	\$56,784	\$25,225	\$56,072	-77%	-1%	122%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$4,366	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$55,000	\$144,918	\$140,000	\$140,000	155%	-3%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$10,934	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$1,925	\$0	\$72,349	\$66,749	> 500%		-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$34,013	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$181,500	\$315,000	\$130,000	\$130,000	-28%	-59%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$79,500	\$78,500			-1%
	54200 Common School Fund; Principal	\$125,625	\$277,371	\$192,560	\$233,276	86%	-16%	21%
	54250 Common School Fund; Interest	\$0	\$0	\$49,071	\$47,584			-3%
<b>Nonoperational Total</b>		<b>\$1,013,487</b>	<b>\$1,484,991</b>	<b>\$887,163</b>	<b>\$1,171,558</b>	<b>16%</b>	<b>-21%</b>	<b>32%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$0	\$93,658	\$0	\$0			
	26492 2007 Account Code - Social Security	\$211,602	\$247,735	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$6,037	\$11,450	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$399,710	\$642,312	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$382	\$3,690	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$78,134	\$53,125	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$695,864</b>	<b>\$1,051,970</b>	<b>\$0</b>	<b>\$0</b>			